

# SCDE's Agency Assessment of Subrecipient' s Risk for LEAs (Districts)

Compiled by the Office of Auditing Services

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Based on FY 2017-2018 performance, subrecipients will be rated based upon the following criteria:

| Risk Criteria  | High   | Medium   | Low   |
|--|--|--|---|
| <b>Criteria 1-Personnel Turnover (weighted - 4,2,1)</b>  | High turnover in key personnel   | Stability in key personnel   | Experienced key personnel   |
| <b>Criteria 2-Required Reporting (weighted - 4,2,1)</b>  | Required reporting not submitted   | Required reporting submitted but not timely  | Required reporting submitted timely   |
| <b>Criteria 3-Program Compliance (weighted - 5,3,1)</b>  | Significant programmatic noncompliance noted during program office monitoring  | Minor programmatic deficiencies noted during program office monitoring   | Very minimal or no instances of programmatic noncompliance noted during program office monitoring   |
| <b>Criteria 4-Fiscal Compliance* (weighted - 5,3,1)</b>  | Significant fiscal deficiencies noted during program office monitoring   | Minor fiscal deficiencies noted during program office monitoring   | Very minimal or no instances of fiscal deficiencies during program office monitoring  |
| <b>Criteria 5-Performance (weighted - 5,3,1)</b>   | Failed to meet performance requirements, expectations, and outcomes  | Met most performance requirements, expectations, and outcomes  | Met performance requirements, expectations, and outcomes  |
| <b>Criteria 6-Technical Assistance (weighted - 4,2,1)</b>  | Frequent need for support and technical assistance   | Periodic need for support and technical assistance   | Infrequent need for support and technical assistance  |
| <b>Criteria 7-Audit Report (weighted 3,2,1)</b>  | Annual Audit Report received more than 30 days after the December 1st due date.  | Annual Audit Report received within 30 days of the December 1st due date.  | Annual Audit Report received on or before the December 1st due date.  |
| <b>Criteria 8-Management Systems* (weighted - 5,3,1)</b>   | At least one material weakness; More than one significant deficiency or noncompliance finding; More than one federal award finding | One significant deficiency; One noncompliance finding; One federal award finding; 3 or more major management letter comments | No significant deficiencies or material weaknesses in financial statements or federal awards; no noncompliance findings; less than 3 major management letter comments |
| <b>Criteria 9-Financial Stability* (weighted - 5,3,1)</b>  | Unrestricted general fund balance is less than 8.33% of general fund operating expenditures.                                       | Unrestricted general fund balance is between 8.33% and 9.99% of general fund operating expenditures.                         | Unrestricted general fund balance is 10% or more of general fund operating expenditures.  |
| <b>Criteria 10: Other Material Factors such as Accreditation and Test Security and Cheating Violations (weighted district accreditation issues 10,5,3; weighted school accreditation issues 5,3,1; Fraud)*</b> | Pervasive violations; School on probation; District accreditation status is warned.  | School level accreditation is warned; District accreditation status is warned; localized violations                          | School level accreditation is advised   |

\* Supertier criteria; score can increase to a 10.

Rating key

9-18 = Low Risk.

19-28 = Medium Risk

29 or higher = High Risk